

SENATE BILL 199

By Norris

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 6, relative to the sales and use tax on  
food.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-228(a), is amended by deleting the subsection in its entirety and substituting instead the following language:

(a) Notwithstanding any provision of this part to the contrary, except as otherwise provided in subsection (b), the retail sale of food and food ingredients for human consumption shall be taxed at the rate of five percent (5%) of the sales price.

SECTION 2. This act shall take effect on July 1, 2013, the public welfare requiring it.